



General Assembly

January Session, 2019

## ***Amendment***

LCO No. 10851



Offered by:  
REP. ROJAS, 9<sup>th</sup> Dist.

To: Subst. House Bill No. 7413

File No. 897

Cal. No. 603

***"AN ACT CONCERNING THE FAILURE TO FILE FOR A GRAND LIST EXEMPTION, PAYMENT OF A GRANT-IN-AID AND THE EXTENSION FOR FILING A DECLARATION AND AUTHORIZING THE RENEWAL OF CERTAIN TEMPORARY NOTES."***

1 Strike everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. (*Effective July 1, 2019*) Notwithstanding the provisions of  
4 subparagraph (A) of subdivision (7) of section 12-81 of the general  
5 statutes and section 12-87a of the general statutes, any person  
6 otherwise eligible for a 2017 grand list exemption pursuant to said  
7 subdivision (7) in the city of New London, except that such person  
8 failed to file the required statements within the time period prescribed,  
9 shall be regarded as having filed such statements in a timely manner if  
10 such person files such statements not later than thirty days after the  
11 effective date of this section, and pays the late filing fees pursuant to  
12 section 12-87a of the general statutes. Upon confirmation of the receipt  
13 of such fees and verification of the exemption eligibility of such  
14 property, the assessor shall approve the exemptions for such property.

15 If taxes, interest or penalties have been paid on the property for which  
16 such exemptions are approved, the city of New London shall  
17 reimburse such person in an amount equal to the amount by which  
18 such taxes, interest and penalties exceed any taxes payable if the  
19 statements had been filed in a timely manner.

20 Sec. 2. (*Effective from passage*) The Commissioner of Energy and  
21 Environmental Protection shall pay from the grants-in-aid authorized  
22 in subsection (a) of section 34 of public act 09-2 of the September  
23 special session the amount of one hundred seventy-six thousand three  
24 hundred thirty-two dollars to the town of Wallingford for the purpose  
25 of reimbursing the town for the extension of municipal water services  
26 to five homes on South Broad Street.

27 Sec. 3. Section 12-42 of the general statutes is repealed and the  
28 following is substituted in lieu thereof (*Effective July 1, 2019*):

29 (a) Any person required by law to file an annual declaration of  
30 personal property may request a filing extension with the assessor of  
31 the municipality. Such request shall be made on or before the first day  
32 of November in writing, including by electronic filing if the  
33 municipality is able to and agrees to accept electronic filing under  
34 subsection (d) of section 12-41. When the first day of November is a  
35 Saturday or Sunday, the declaration or extension request may be filed  
36 or postmarked the next business day following. The [assessors]  
37 assessor may grant an extension of not more than forty-five days to file  
38 the declaration required pursuant to section 12-41 upon determination  
39 that there is good cause.

40 (b) If no declaration is filed, the [assessors] assessor shall fill out a  
41 declaration including all property [which the assessors have] that the  
42 assessor has reason to believe is owned by the person for whom such  
43 declaration is prepared, liable to taxation, at the percentage of its actual  
44 valuation, as determined by the [assessors] assessor in accordance with  
45 the provisions of sections 12-63 and 12-71, from the best information  
46 [they] the assessor can obtain, and add thereto twenty-five per cent of

47 such assessment. [When the first day of November is a Saturday or  
48 Sunday, the declaration may be filed or postmarked on the next  
49 business day following.]

50 Sec. 4. (*Effective from passage*) Notwithstanding the provisions of  
51 chapter 228a of the general statutes, any business firm subject to the  
52 tax imposed by chapter 207 of the general statutes that was otherwise  
53 eligible to claim a tax credit pursuant to the provisions of chapter 228a  
54 of the general statutes for the 2017 income year, that paid the requisite  
55 contributions after the time period prescribed, shall be regarded as  
56 having paid such contributions in a timely manner and shall be  
57 allowed to claim such tax credit for said income year.

58 Sec. 5. (*Effective from passage*) Notwithstanding the provisions of  
59 sections 12-41, 12-42 and 12-57 of the general statutes or any special  
60 act, municipal charter or ordinance, any person otherwise eligible for a  
61 2017 grand list exemption pursuant to subdivision (76) of section 12-81  
62 of the general statutes, in the town of Bloomfield, except that such  
63 person failed to file the required personal property declaration by the  
64 extended deadline of November 24, 2017, that such person was  
65 granted, may be regarded as having filed said declaration in a timely  
66 manner if such person filed said declaration not later than forty-five  
67 days after said declaration was originally due. Upon verification of the  
68 exemption eligibility of the machinery and equipment included in such  
69 declaration, the assessor may approve the exemption for such  
70 property. If taxes or a penalty, or both, have been paid on the property  
71 for which such exemption is approved, the town of Bloomfield may  
72 reimburse such person in an amount equal to the amount by which  
73 such taxes exceed the taxes payable, or in an amount equal to the full  
74 amount of the penalty assessed and paid, or both, as applicable. If a  
75 penalty was assessed but is unpaid, the town of Bloomfield may cancel  
76 such penalty.

77 Sec. 6. (*Effective from passage*) Notwithstanding the provisions of  
78 subparagraph (A) of subdivision (7) of section 12-81 of the general  
79 statutes and section 12-87a of the general statutes, any person

80 otherwise eligible for a 2017 grand list exemption for all or part of the  
81 assessment year pursuant to said subdivision (7) in the city of New  
82 Haven, except that such person failed to file the required statement  
83 within the time period prescribed, shall be regarded as having filed  
84 such statement in a timely manner if such person files such statement  
85 not later than thirty days after the effective date of this section and  
86 pays the late filing fee pursuant to section 12-87a of the general  
87 statutes. Upon confirmation of the receipt of such fee and verification  
88 of the exemption eligibility of such property, the assessor shall  
89 approve the exemption for such property. If taxes, interest or penalties  
90 have been paid on the property for which such exemption is approved,  
91 the city of New Haven shall reimburse such person in an amount equal  
92 to the amount by which such taxes, interest and penalties exceed any  
93 taxes payable if the statement had been filed in a timely manner.

94 Sec. 7. (*Effective from passage*) Notwithstanding the provisions of  
95 subparagraph (A) of subdivision (7) of section 12-81 of the general  
96 statutes and section 12-87a of the general statutes, any person  
97 otherwise eligible for a 2017 grand list exemption pursuant to said  
98 subdivision (7) in the town of Fairfield, except that such person failed  
99 to file the required exemption application within the time period  
100 prescribed, shall be regarded as having filed said application in a  
101 timely manner if such person files said application not later than thirty  
102 days after the effective date of this section and pays the late filing fee  
103 pursuant to section 12-87a of the general statutes. Upon confirmation  
104 of the receipt of such fee and verification of the exemption eligibility of  
105 such property, the assessor shall approve the exemption for such  
106 property. If taxes, interest or penalties have been paid on the property  
107 for which such exemption is approved, the town of Fairfield shall  
108 reimburse such person in an amount equal to the amount by which  
109 such taxes, interest and penalties exceed any taxes payable if the  
110 application had been filed in a timely manner.

111 Sec. 8. (*Effective from passage*) Notwithstanding the provisions of  
112 subdivision (76) of section 12-81 of the general statutes, any person  
113 otherwise eligible for a 2018 grand list exemption pursuant to said

114 subdivision (76) in the town of Windsor, except that such person failed  
 115 to file the required exemption application within the time period  
 116 prescribed, shall be regarded as having filed said application in a  
 117 timely manner if such person files said application not later than thirty  
 118 days after the effective date of this section, and pays the late filing fee  
 119 pursuant to section 12-81k of the general statutes. Upon confirmation  
 120 of the receipt of such fee and verification of the exemption eligibility of  
 121 the machinery and equipment included in such application, the  
 122 assessor shall approve the exemption for such property. If taxes have  
 123 been paid on the property for which such exemption is approved, the  
 124 town of Windsor shall reimburse such person in an amount equal to  
 125 the amount by which such taxes exceed the taxes payable if the  
 126 application had been filed in a timely manner."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2019</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>July 1, 2019</i>	12-42
Sec. 4	<i>from passage</i>	New section
Sec. 5	<i>from passage</i>	New section
Sec. 6	<i>from passage</i>	New section
Sec. 7	<i>from passage</i>	New section
Sec. 8	<i>from passage</i>	New section